

General Government Full-time 189.00 185.00 190.00 197.		Actual 2002/03	Adopted 2003/04	Estimate 2003/04	Proposed 2004/05
Part-time	General Government				
Total FTE 195.50 191.50 196.50 201.95 Police Full-time 585.00 585.00 586.00 589.00 Part-time 3.10 3.10 3.10 3.10 Grant 2.00 2.00 Total FTE 590.10 590.10 589.10 592.10 Financial Services Full-time 142.00 138.00 137.00 139.00 Part-time 2.50 2.50 2.50 2.50 4.00 Total FTE 144.50 140.50 139.50 143.00 Transportation 45.00 37.00 34.00 34.00 Part-time 1.35 1.35 1.35 1.35 1.35 Total FTE 46.35 38.35 35.35 35.35 Total FTE 46.35 38.35 35.35 35.35 Community Services Full-time 335.00 322.00 322.00 322.00 Grant 10.75 10.75 10.75 11.75 Total FTE 516.10 506.05 506.05 513.64 Information Systems Full-time 0.81 0.81 0.81 0.81 0.81 0.81 Fire * Part-time 1.39 0.82 2.68 2.68 2.68 Water Resources Full-time 139.00 135.00 135.00 139.00 Municipal Services Full-time 2.68 2.68 2.68 2.68 Water Resources Full-time 3.00 3.00 3.00 3.00 3.00 Total FTE 3.00 3.00 3.00 3.00 3.00 3.00 Total FTE 3.00 3.00 3.0					
Police					
Full-time S85.00 S85.00 S86.00 S89.00 S87.00 S87.00 S87.00 S87.00 S77.00 S77.00		100.00	101.00	100.00	201.00
Part-time 3.10 3.10 3.10 3.10 3.10 Grant 2.00 2.00		585.00	585.00	586.00	589.00
Total FTE		3.10			
Financial Services Full-time					
Full-time	Total FTE	590.10	590.10	589.10	592.10
Part-time	Financial Services				
Transportation Full-time 45.00 architeme 37.00 architeme 34.00 architeme 35.35 architeme 36.05 architeme 36.05 architeme 37.30 architeme					
Full-time	Total FTE	144.50	140.50	139.50	143.00
Part-time	Transportation				
Total FTE					
Community Services Full-time 335.00 322.00 322.00 323.00 Part-time 170.35 173.30 173.30 178.89 Grant 10.75 10.75 10.75 10.75 11.75 Total FTE 516.10 506.05 506.05 506.05 513.64 Information Systems Full-time 73.00 73.00 74.00 76.00 Part-time 0.81 0.81 0.81 0.81 0.81 0.81 0.81 0.81 0.81 0.81 0.81 0.81 Total FTE 73.81 73.81 74.81 76.81 Fire * Part-time 2.68 2.68 2.68 2.68 2.68 2.68 0.88 0					
Full-time 335.00 322.00 322.00 323.00 323.00 178.89 Grant 170.75 110.75 10.75 10.75 11.75 10.75 11.75 10.75 11.75 10.75 11.75 10.75 11.75 11.75 10.75 11.75 11.75 10.75 11.75 11.75 11.75 10.75 11.75 11.75 10.75 11.75		40.33	30.33	35.35	33.33
Grant 10.75 10.75 10.75 11.75 Total FTE 516.10 506.05 506.05 513.64 Information Systems Full-time 73.00 73.00 74.00 76.00 Part-time 0.81 0.81 0.81 0.81 Total FTE 73.81 73.81 74.81 76.81 Fire * Part-time 2.68 2.68 2.68 2.68 Total FTE 2.68 2.68 2.68 2.68 Water Resources Full-time 139.00 135.00 135.00 138.00 Part-time 139.00 136.00 136.00 139.00 Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - <td< td=""><td></td><td>335.00</td><td>322.00</td><td>322.00</td><td>323.00</td></td<>		335.00	322.00	322.00	323.00
Total FTE					
Information Systems					
Full-time	Iotal FTE	516.10	506.05	506.05	513.64
Part-time 0.81 0.81 0.81 0.81 Total FTE 73.81 73.81 74.81 76.81 Fire * Part-time 2.68 2.68 2.68 2.68 Total FTE 2.68 2.68 2.68 2.68 Water Resources Full-time 139.00 135.00 135.00 138.00 Part-time 139.00 136.00 136.00 139.00 Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 35.00 32.00 32.00 34.00 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Total FTE 73.81 73.81 74.81 76.81 Fire * Part-time 2.68 2.68 2.68 2.68 2.68 2.68 2.68 Total FTE 2.68 2.68 2.68 2.68 2.68 2.68 Water Resources Full-time 139.00 135.00 135.00 138.00 Part-time - 1.00 1.00 1.00 Total FTE 139.00 213.00 212.00 216.00 Part-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00					
Fire * Part-time 2.68					
Total FTE 2.68 2.68 2.68 2.68 Water Resources Full-time 139.00 135.00 135.00 138.00 Part-time - 1.00 1.00 1.00 Total FTE 139.00 136.00 136.00 139.00 Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 35.00 32.50 32.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality 10.0			. 0.0 .		7 0.0 1
Water Resources Full-time Part-time 139.00 135.00 135.00 138.00 Part-time - 1.00 1.00 1.00 Total FTE 139.00 136.00 136.00 139.00 Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 35.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	Part-time	2.68	2.68	2.68	2.68
Full-time Part-time 139.00 135.00 135.00 138.00 Part-time - 1.00 1.00 1.00 Total FTE 139.00 136.00 136.00 139.00 Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 1	Total FTE	2.68	2.68	2.68	2.68
Part-time - 1.00 1.00 1.00 Total FTE 139.00 136.00 136.00 139.00 Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Total FTE 151.00	Water Resources				
Municipal Services Full-time 210.00 213.00 212.00 216.00 Part-time 3.00 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00		139.00			
Full-time Part-time 210.00 3.00 213.00 3.00 212.00 3.00 216.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time Grant 35.00 32.00 33.00 34.00 Grant - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00	Total FTE	139.00	136.00	136.00	139.00
Part-time 3.00 3.00 3.00 3.00 Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 1,931.00 Total Fart-time Po	Municipal Services				
Total FTE 213.00 216.00 215.00 219.00 Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 32.00 33.00 32.00 32.00 34.00 2.50 3.4.00 3.4.00 3.6.00 3.6.00 3.6.00 3.6.00 3.6.00 3.0.00 1.0.00 1.0.00 1.0.00 1.0.00 1.0.00 1.0.00 1.0.00 <	Full-time	210.00	213.00	212.00	216.00
Citizen & Neighborhood Resources Full-time 35.00 32.00 33.00 34.00 Grant - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 141.00 Total FTE 151.00 142.00 140.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75		3.00	3.00	3.00	3.00
Full-time Grant 35.00 32.00 33.00 34.00 Grant - - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 1,931.00 Total FTI 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75	Total FTE	213.00	216.00	215.00	219.00
Grant - - - 1.00 Total FTE 35.00 32.00 33.00 35.00 Human Resources Full-time 33.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 1,931.00 Total Fault-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75	Citizen & Neighborhood Resources				
Human Resources Full-time Part-time 33.00 32.00 32.00 32.00 34.00 Part-time 2.50 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 34.50 36.50 Economic Vitality Full-time Full-time 10.00 8.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 142.00 141.00 141.00 Total Full-time Position FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75					
Full-time Part-time 33.00 2.50 32.00 32.00 34.00 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 154.00 142.00 141.00 141.00 Total FTE 154.00 142.00 141.00 141.00 Total FTE 156.00 142.00 140.00 141.00 Total FTE 156.00 142.00 140.00 141.00 Total FTE 156.00 142.00 140.00 141.00 Total FTE 156.00 140.00 140.00 140.00 Total FTE 156.00 140.00 140.00 140.00 140.00 Total FTE 156.00 140.00 <td>Total FTE</td> <td>35.00</td> <td>32.00</td> <td>33.00</td> <td>35.00</td>	Total FTE	35.00	32.00	33.00	35.00
Part-time 2.50 2.50 2.50 2.50 Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75	Human Resources				
Total FTE 35.50 34.50 34.50 36.50 Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75	Full-time	33.00	32.00	32.00	34.00
Economic Vitality Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75	Part-time	2.50	2.50	2.50	2.50
Full-time 10.00 8.00 8.00 10.00 Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FILI-time Position FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75		35.50	34.50	34.50	36.50
Total FTE 10.00 8.00 8.00 10.00 Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FILI-time Position FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75	•				
Planning and Development Services Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75					
Full-time 151.00 142.00 141.00 141.00 Total FTE 151.00 142.00 141.00 141.00 Total Full-time Position FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75		10.00	8.00	8.00	10.00
Total FTE 151.00 142.00 141.00 141.00 Total Full-time Position FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75					
Total Full-time Position FTE 1,947.00 1,902.00 1,904.00 1,931.00 Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75					
Total Part-time Position FTE 192.79 196.74 196.74 202.28 Total Grant Funded Position FTE 12.75 12.75 10.75 12.75					
Total Grant Funded Position FTE 12.75 12.75 10.75 12.75					
Total Citywide Position FTE 2,152.54 2,111.49 2,111.49 2,146.03				10.75	
	Total Citywide Position FTE	2,152.54	2,111.49	2,111.49	2,146.03

Note:

Full-Time Equivalent (FTE) - A
calculation used to convert part
time hours to equivalent full-time
positions. Full-time employee
salaries are based on 2,080 hours
per year. The full-time equivalent
of a part-time employee is
calculated by dividing number of
hours budgeted by 2,080.

* 40 Part-time Fire Support Positions (2.68 FTE), included in the Fire Support program.



	Proposed 2004/05	General Fund	HURF Pr	Special ograms E	nterprise	Internal Service	Total
General Government Full-time	197.00	194.00	_	3.00	_	_	198.00
Part-time	4.95	2.87	-	2.08	-	-	4.95
Total FTE	201.95	196.87	-	5.08	-	-	201.95
Police	500.00	500.00		4.00			500.00
Full-time Part-time	589.00 3.10	588.00 3.10	-	1.00	-	-	589.00 3.10
Total FTE	592.10	591.10	-	1.00	-	-	592.10
Financial Services							
Full-time	139.00	108.00	-	-	24.00	7.00	139.00
Part-time	4.00	4.00	-	-	-	-	4.00
Total FTE	143.00	112.00	-	-	24.00	7.00	143.00
Transportation Full-time	34.00	_	23.00	_	11.00	_	34.00
Part-time	1.35	-	-	-	1.35	-	1.35
Total FTE	35.35	-	23.00	-	12.35	-	35.35
Community Services							
Full-time	323.00	321.00	-	2.00	-	-	323.00
Part-time Grant	178.89 11.75	171.33	-	7.56 11.75	-	-	178.89 11.75
Total FTE	513.64	492.33	-	21.31	-	-	513.64
Information Systems							
Full-time	76.00	76.00	-	-	-	-	76.00
Part-time	0.81	0.81	-	-	-	-	0.81
Total FTE	76.81	76.81	-	-	-	-	76.81
Fire * Part-time	2.68	2.68	_	_	_	_	2.68
Total FTE	2.68	2.68	-	-	-	-	2.68
Water Resources							
Full-time	138.00	-	-	-	138.00	-	138.00
Part-time	1.00	-	-	-	1.00	-	1.00
Total FTE	139.00	-	-	-	139.00	-	139.00
Municipal Services Full-time	216.00	42.00	52.00	_	77.00	45.00	216.00
Part-time	3.00	0.75	-	-	2.25	-	3.00
Total FTE	219.00	42.75	52.00	-	79.25	45.00	219.00
Citizen & Neighborhood Resources							
Full-time Grant	34.00 1.00	34.00	-	1.00	-	-	34.00 1.0
Total FTE	35.00	34.00		-			35.00
Human Resources							
Full-time	34.00	34.00	-	-	-	-	34.00
Part-time	2.50	2.50	-	-	-	-	2.50
Total FTE	36.50	36.50	-	-	-	-	36.50
Economic Vitality Full-time	10.00	10.00	_	_	_	_	10.00
Total FTE	10.00	10.00	-	_	-	_	10.00
Planning and Development Services Full-time	141.00	141.00					141.00
Total FTE	141.00	141.00	-	-	-	-	141.00
IOMIT IL	1-1.00	171.00	-	-	-	-	1-71.00
Total Full-time Position FTE	1,931.00	1,548.00	75.00	6.00	250.00	52.00	1,931.00
Total Part-time Position FTE	202.28	188.04	-	9.64	4.60	-	202.28
Total Grant Funded Position FTE	12.75	_	_	12.75	_	_	11.75

Note:

Full-Time Equivalent (FTE) - A calculation • used to convert part time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours • per year. The full-time equivalent of a parttime employee is calculated by dividing number of hours budgeted by 2,080. * 40 Part-time Fire Support Positions (2.68 FTE), included in

the Fire Support program.



CITY STAFF SUPPORT

Budget Liaisons and CIP Liaisons

Budget Liaisons and **CIP Liaisons** coordinate the budget within their respective departments. The Budget Liaison serves as the vital communication link between their City department and their Financial Services Department Budget Analyst on matters related to their specific operating budget. Budget Liaisons are responsible for coordinating information, checking to see if forms are completed properly, making sure that all necessary documentation is submitted, monitoring the internal review process to meet timelines, and serving as troubleshooters for problems throughout the budget process. The **CIP Liaisons** (identified with an asterix) essentially serve the same role; however, their focus is on coordination capital projects and multi-year capital planning with the Financial Services Department staff. In many cases the same individual serves both roles.

General Government

Mayor and City Council	Jeff Kulaga
Office of the City Clerk	Linda Lorbeer
City Attorney & Prosecution	Sue Mitrisin
City Auditor	Gail Crawford
City Court	Lisa Gurtler
City Manager's Office	Jeff Kulaga
Communications & Public Affairs	Maggie Wilson
Intergovernmental Relations	Steve Olson
WestWorld	Jennifer Bowley*

Financial Services Department Joyce Gilbride*
Transportation Department Janet Secor*
Community Services Depart. Jeanne Jones/Don Penfield*
Information Systems Department Jennifer Jensen*
Fire Department Jim Ford, Rural Metro
Water Resources Department Rick Gregoire/Joe Gross*
Municipal Services Department Terri Huston*
Citizen and Neigh. Resources Dept Carrie Abts*
Human Resources Department Joe Kisler*
Economic Vitality Department Kathy Montalvo*
Planning & Dev. Services Dept Dan VandenHam*

Capital Improvement Plan Coordination Teams

Preservation Department Susan Quinet/ Bob Cafarella* Police Department Holly Christian*/Carla Murillo

The *Capital Improvement Plan Coordination Teams* are comprised of staff from various City departments. The teams are responsible for reviewing all capital projects (construction and technology) for timing and cost considerations, compiling lifecycle costs, and preparing a preliminary capital improvement plan recommendation for review and revision by the General Managers, City Manager, Deputy/Assistant City Managers, Chief Financial Officer, Budget Director, CIP Coordinator, City Council and various boards and commissions comprised of citizens.

CIP Construction Review Team

Municipal Services Department Joe Gross and Alex McLaren

Transportation Department Dave Meinhart

Financial Services Department Jeff Nichols

Planning and Development Services Department Tim Conner

Community Services Department Don Penfield

Information Systems Department Rich Peterson

CIP Technology Review Team

Information Systems Department

Jennifer Jensen

John Krusemark

Mark Ledbetter

Cindy Sheldon

Joe Stowell

Eric Wood

Community Services Department Jason Song

Financial Services Department Jacob Beard

Police Department Mike Morrison



							Final
	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast	Payment
_	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	Date
General Obligation Bonds							
Debt Service Fund- General Obligation: 1993 G. O. Refunding	3,145,370	3,165,370	3.650.370	3,730,495	3,736,690	3,745,250	06/30/09
1989 Series D (issued 1993)	116,200	3,103,370	3,030,370	3,730,493	3,730,090	3,743,230	06/30/09
1993A G. O. Refunding	1,846,818	2,495,640	147,140				06/30/11
1997 Series H & Pima Road	1,330,250	1,296,750					06/30/05
1997 Refunding Bonds	1,139,083	1,140,443	1,956,532	3,989,450	3,968,000	3,974,462	06/30/14
1989 Series I (1998)	1,247,195	1,228,895	1,208,320	1,190,470	1,190,480	177,800	06/30/18
1999A G.O. Bonds	1,306,075	1,294,325	1,279,325	1,261,075	1,260,475	1,257,000	06/30/09
2001 G.O. Refunding Bonds-6% & 20%	3,741,576	3,637,576	2,803,376	788,176	785,463	1,637,664	06/30/22
2002 Various Purpose G.O. Bonds-6% & 20% (28M iss. 5/02) 2002 G.O. Refunding Bonds-6% & 20%	3,208,700 5,454,962	3,175,275 4,336,862	3,139,275 5,651,512	3,115,025 5,649,762	3,091,775 5,660,012	3,074,275 5,816,962	06/30/14 06/30/19
2003 G.O. Refunding Bonds-6% & 20% (16,265,000 iss. 9/03)	3,434,902	602,944	607,044	2,140,919	2,146,294	2,159,431	6/30/13
Future Bond-Series 2004 Var. Purpose-6% & 20% (48M iss. 4/04)	2,981,508	4,463,098	4,460,685	4,461,210	4,464,535	4,464,743	06/30/18
Future Bond-Series 2006 Var. Purpose-6% & 20% (67M iss. 3/06)	,,	,,	4,998,442	4,998,075	5,002,575	4,979,825	06/30/25
Future Bond-Series 2007 Var. Purpose-6% & 20% (35M iss. 3/07)				2,613,650	2,627,200	2,615,450	06/30/26
Future Bond-Series 2008 Var. Purpose-6% & 20% (14M iss. 3/08)					1,056,971	1,061,913	06/30/27
Future Bond-Series 2009 Var. Purpose-6% & 20% (19M iss. 3/09)						1,417,183	06/30/28
Fiscal Agent Fees	20,900	21,800	22,800	11,500	10,000	10,000	
GO Bonds Debt Service Fund-Secondary Property Tax	25,538,637	26,858,978	29,924,821	33,949,807	35,000,470	36,391,958	
Water Utility Fund:							
1993 Refunding	4,818,000	4,848,000	5,473,000				06/30/06
1993A Refunding	67,065	67,065	1,382,065				06/30/06
1993 Refunding CAB Accretion	873,474	438,790					06/30/05
Fiscal Agent Fees	2,000	2,000	2,000				
Total Water Utility Fund	5,760,539	5,355,855	6,857,065				
Preserve Sales Tax Fund							
1999 Preserve G.O. Bonds	2,601,250	2,565,625	2,549,375	2,525,625	2,469,375	2,432,500	06/30/24
2001 Preservation G.O. Bonds	2,392,753	2,383,503	2,364,566	2,343,328	2,324,791	2,328,791	06/30/24
2001 G.O. Refunding Bonds-Preservation Portion	1,464,980	1,464,980	1,464,980	1,464,980	1,464,980	1,464,980	06/30/22
2002 G.O. Bonds-Preservation Portion (40M iss. 5/02, prev. 70M)	1,939,218	1,939,218	1,939,218	1,939,218	1,939,218	1,939,218	06/30/24
2002 G.O. Refunding Bonds-Preservation Portion	360,693	360,693	360,693	360,693	360,693	360,693	06/30/19
Future Bond-Preservation GO Series 2004 (65.4M, iss. 4/04)	778,594	4,399,325	4,464,775	5,506,525	2,635,225	2,635,225	06/30/25
GO Bonds Debt Service Fund-Preserve Sales Tax	9,537,488	13,113,344	13,143,607	14,140,369	11,194,282	11,161,407	
Total General Obligation Bonds	40,836,665	45,328,177	49,925,493	48,090,176	46,194,752	47,553,365	
Revenue Bonds							
Highway User Revenue Fund:	2 406 206	2 440 260	2 444 204	2 454 450			06/20/07
1993 Refunding Fiscal Agent Fees	3,106,306 1,000	3,119,269 1,000	3,141,294 1,000	3,154,450 1,000			06/30/07
Total Highway User Fund	3,107,306	3,120,269	3,142,294	3,155,450			
	-,,	2,122,222	-,,	-,,			
Water Utility Fund:							
1989 Series B (1992)	222,067	222,742	222,828	225,010	226,495	227,273	06/30/12
1989 Series C (1994)	136,003	137,117					06/30/05
1996 Refunding Bonds	473,594	486,986	620,271	624,092	626,063	626,130	06/30/14
Future Bonds Fiscal Agent Fees	3,000	1,000	1,000	1,000	1,000	1,000	
Total Water Utility Fund	834,664	847,844	844,099	850,101	853,557	854,403	
		0 ,0	0.1.,000		000,001		
Sewer Utility Fund:							
1989 Series B (1992)	189,168	189,743	189,817	191,675	192,940	193,603	06/30/12
1989 Series C (1994)	115,854	116,803					06/30/05
1996 Refunding Bonds	403,432	414,840	528,379	531,634	533,313	533,370	06/30/14
1989 Series D (1997)	1,424,069	1,409,194	1,417,506	1,412,038	1,406,163	1,399,100	06/30/22
1989 Series E (1998) Future Bonds	3,545,800	3,544,100	3,536,100	3,491,800	3,453,300	3,404,900	06/30/23 06/30/22
Fiscal Agent Fees	3,500	2,000	2,000	2,000	2,000	2,000	55,50,EE
Total Sewer Utility Fund	5,681,823	5,676,680	5,673,802	5,629,147	5,587,716	5,532,973	
Total Revenue Bonds	9,623,793	9,644,793	9,660,195	9,634,698	6,441,273	6,387,375	
i otai Revellue Dollus	9,023,793	9,044,793	9,000,195	9,034,098	0,441,213	0,301,315	



_	Adopted 2003/04	Forecast 2003/04	Forecast 2004/05	Forecast 2005/06	Forecast 2006/07	Forecast 2007/08	Forecast 2008/09	Final Payment Date
Municipal Prop. Corp. (MPC) Bonds								
Excise Debt Fund: 1993 Refunding	4,381,513	4,381,513	4,394,138					06/30/05
1994 Refunding	1,135,620	1,135,620	1,001,100					06/30/04
1995 TPC	301,180	301,180	295,380	299,130	297,930	296,380	298,900	06/30/15
1996 McCormick/Stillman	356,660	356,660						06/30/04
1998 Various Purposes	188,400	188,400	187,200	190,800	184,000	187,200		06/30/08
2002 Refunding (Less \$3.0 anticipated Debt Defeasance)	782,050							
Future Bonds - Loloma Museum (4.1 mil Mar 2005) Gen Fund funded	208,205		304,321	303,063	305,463	302,088	303,713	06/30/25
Future Bonds - Loloma Museum (3.0 mil Mar 2005) Bed tax funded	152,635		223,429	221,688	219,788	222,413	219,913	06/30/25
Future Bonds - Giants Practice Field (6 mil Mar 2005) MSA funded Future Bonds - Giants Practice Field (12 mil Mar 2005) TSA funded			440,496 880,993	440,277 880,553	441,002 882,003	439,460 878,920	440,852 881,703	06/30/25 06/30/25
Future Bonds - Westworld (18 mil Mar 2005)			1,099,366	1,103,223	1,102,023	1,100,423	1,103,423	06/30/25
Future Bonds - Westworld (30 mil Mar 2007)			1,000,000	1,100,220	2,159,687	2,159,620	2,160,820	06/30/27
Fiscal Agent Fees	60,000	50,000	50,000	50,000	50,000	50,000	50,000	
Total Excise Debt Fund	7,566,263	6,413,373	7,875,323	3,488,734	5,641,896	5,636,504	5,459,324	
Solid Waste Fund:								
1995 Transfer Station	341,493	341,493	339,243	341,493	337,993	339,413	340,400	06/30/10
Fiscal Agent Fees Total Solid Waste Fund	4,000 345,493	4,000 345,493	4,000 343,243	4,000 345,493	4,000 341,993	4,000 343,413	4,000 344,400	
Total Solid Waste Fulld	343,493	343,493	343,243	343,493	341,993	343,413	344,400	
Water Fund:								
2001 Scottswater	1,715,700	1,715,700	1,756,700	1,804,550	1,868,900	1,908,400		6/30/08
Future Bonds - MPC/Arsenic (55 mil April 2004)		4,178,174	4,177,223	4,176,765	4,174,793	4,174,977	4,177,287	6/30/24
Future Bonds - MPCV/Arsenic (18 mil May 2006)				722,184	1,444,367	1,444,367	1,444,367	6/30/25
Future Bonds - MPC/Arsenic (13 mil May 2008)						521,577	1,043,154	6/30/27
Fiscal Agent Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Total Water Fund	1,719,700	5,897,874	5,937,923	6,707,498	7,492,060	8,053,321	6,668,808	
Sewer Fund:								
Future Bonds - MPC/Sewer (20 mil April 2004)		1,519,336	1,518,990	1,518,823	1,518,107	1,518,173	1,519,013	6/30/24
Total Sewer Fund	0	1,519,336	1,518,990	1,518,823	1,518,107	1,518,173	1,519,013	
Total MDC Davids	0.024.450	44.476.076	45 675 470	40.000.540	44 004 050	45 554 444	42 004 545	
Total MPC Bonds	9,631,456	14,176,076	15,675,479	12,060,549	14,994,056	15,551,411	13,991,545	
Scottsdale Preserve Authority								
Series 1997A	654,900	654,900	641,113					06/30/05
Series 1998	5,301,826	5,301,826	5,307,926	5,312,126	5,304,126	5,294,226	5,277,126	06/30/24
Series 2001 Refunding	901,996	901,996	903,746	1,520,246	1,525,921	1,518,296	1,515,296	06/30/22
Fiscal Agent Fees	5,000	5,000	8,000	8,000	8,000	8,000	8,000	
Total Scottsdale Preserve Authority	6,863,722	6,863,722	6,860,785	6,840,372	6,838,047	6,820,522	6,800,422	
Contracts Payable								
General Fund:								
U.S. Corps of Engineers - IBW	231,166	231,166	231,166	231,166	231,166	231,166	231,166	2032
Dial Corp	31,000	31,000	31,000	31,000	31,000	31,000	113,058	2009
US Patent Office	0	0	2,050				3,080	2009
Nordstrom Garage Lease	2,120,090	1,855,449	2,076,100	2,138,383	2,202,534	2,268,611	2,336,669	2028
Nordstrom Garage Sales Tax	40,282	35,254	39,446	40,629	41,848	43,104	44,397	2028
Anchor National Life	500,000	0 55 000	0 55.000	500,000	617,270 55.000	EE 000	EE 000	2007
BOR Administration/Westworld BOR Administration/TPC	55,000 55,000	55,000 55.000	55,000 55,000	55,000 55,000	55,000 55,000	55,000 55,000	55,000 55,000	2032 2035
Promenade	883,000	1,050,000	1,155,000	748,353	55,000	33,000	JJ,000	2007
Waterfront Retail Sales Tax Rebate	003,000	1,050,000	., 100,000	143,310	288,194	285,476	293,626	2015
Waterfront Construction Sales Tax Rebate	3	90,450	241,200	301,500	150,750	230,410	200,020	2015
Hotel Valley Ho	0	25,000	210,000	150,000	160,000	170,000	180,000	2024
Stacked 40's/Lund - Retail Sales Tax Rebate	0	0	375,000	787,500	827,000	868,000	912,000	2014
Stacked 40's/Lund - Construction Sales Tax Rebate	0	0	72,000	0	0	0	0	2014
Total General Fund Contracts Payable	3,915,538	3,428,319	4,542,962	5,181,841	4,659,763	4,007,356	4,223,996	
Constal Programs Founds								
Special Revenue Fund: McDowell Sonoran Preserve	956,583	956,583	955,115	951,765	952,290	955,780	952,480	2013
Total Special Revenue Fund	956,583	956,583	955,115 955,115	951,765 951,765	952,290 952,290	955,780 955,780	952,480 952,480	2013
Total Contracts Payable	4,872,121	4,384,902	5,498,077	6,133,606	5,612,053	4,963,136	5,176,476	
Special Assessment Bonds								
	2,867,070	2,862,070	2,763,528	1,101,884	1,064,203	1,026,522	988,841	01/01/13
Existing Districts (excluding ID 104)				22.452	21,051	19,649	18,247	2012
Series 104	36,068	39,144	23,855	22,453				
Series 104 Fiscal Agent Fees		5,000	5,000	2,500	1,000	1,000	1,000	
Series 104	36,068 2,903,138							



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L	ong-Term				
	AS OT 6/30	/04 through 6/3	30/08		
	Balance at	Balance at	Balance at	Balance at	Balance at
	6/30/04	6/30/05	6/30/06	6/30/07	6/30/08
General Obligation Bonds					
993 G.O. Refunding	19,110,000	18,245,000	10,095,000	6,910,000	3,550,000
993A G.O. Refunding	3,825,000	1,455,000	-	-	-
997 Series H	1,235,000	-	-	-	-
997 Refunding	19,770,000	19,685,000	18,780,000	15,800,000	12,685,000
989 Series I (1998)	8,090,000	7,235,000	6,345,000	5,415,000	4,445,000
999 A	5,500,000	4,500,000	3,450,000	2,350,000	1,200,000
999	16,925,000	15,375,000	13,725,000	11,975,000	10,150,000
001	28,225,000	27,200,000	26,135,000	25,030,000	23,880,000
2001 Refunding	46,845,000	44,115,000	42,110,000	42,040,000	41,970,000
2002	64,295,000	62,275,000	60,190,000	58,025,000	55,775,000
2002 Refunding	65,015,000	63,170,000	59,955,000	56,630,000	53,195,000
003 Refunding	15,020,000	14,975,000	14,925,000	13,340,000	11,710,000
uture Bonds	113,400,000	108,965,000	170,670,000	197,000,000	203,805,000
otal G.O. Bonds	407,255,000	387,195,000	426,380,000	434,515,000	422,365,000
Revenue Bonds					
993 HURF Refunding	8,475,000	5,815,000	2,990,000	_	_
989 Util Series B (1992)	2,660,000	2,395,000	2,115,000	1,815,000	1,495,000
89 Util Series C (1994)	240,000	2,000,000	2,110,000	-	-
196 Refunding	6,175,000	5,600,000	4,750,000	3,850,000	2,900,000
989 Util Series D (1997)	16,550,000	15,975,000	15,350,000	14,700,000	14,025,000
989 Util Series E (1998)	42,745,000	41,345,000	39,855,000	38,305,000	36,685,000
otal Revenue Bonds	76,845,000	71,130,000	65,060,000	58,670,000	55,105,000
MPC Bonds	4 470 000				
993 Refunding	4,170,000	- 0.005.000	4 005 000	4 705 000	4 575 000
995 Taxable Excise - TPC	2,150,000	2,025,000	1,885,000	1,735,000	1,575,000
998 Various Purpose	680,000	520,000	350,000	180,000	-
995 Transfer Station	1,740,000	1,485,000	1,215,000	935,000	640,000
001 Scottswater	6,625,000	5,135,000	3,545,000	1,835,000	-
uture Bonds	73,100,830	112,102,092	127,017,835	151,718,745	160,038,777
otal MPC Bonds	88,465,830	121,267,092	134,012,835	156,403,745	162,253,777
cottsdale Preserve Authority Bonds					
997 Excise Tax	595,000	-	-	-	-
998 Excise Tax	67,925,000	65,995,000	63,945,000	61,780,000	59,495,000

85,825,000

83,230,000

80,490,000

77,600,000

74,565,000

Total Scottsdale Preserve Authority Bonds



	Balance at 6/30/04	Balance at 6/30/05	Balance at 6/30/06	Balance at 6/30/07	Balance at 6/30/08	Final Payment Date
Contracts						
U.S, Corps of Engineers	3,240,991	3,175,633	3,106,932	3,034,716	2,958,806	2032
Dial Corporation	230,313	199,313	168,313	137,313	-	2008
U.S. Patent Office	5,130	3,080	3,080	3,080	3,080	01/29/09
Bureau of Reclamation/Westworld	1,595,000	1,540,000	1,485,000	1,430,000	1,375,000	07/29/32
Bureau of Reclamation/TPC	1,705,000	1,650,000	1,595,000	1,540,000	1,485,000	06/10/35
McDowell Sonoran Preserve	6,825,000	6,195,000	5,540,000	4,855,000	4,135,000	06/30/13
Underground Improvement District 104	112,362	98,341	84,321	70,300	56,279	06/30/13
Total Contracts Payable	13,713,796	12,861,367	11,982,646	11,070,409	10,013,165	
Special Assessment Bonds						
Existing Districts Future Districts	8,754,734	6,340,000	5,505,000	4,670,000	3,835,000	01/01/13
Total Special Assessment Bonds	8,754,734	6,340,000	5,505,000	4,670,000	3,835,000	
Total All Existing Bonds and Contracts	494,358,530	460,956,367	425,742,646	394,210,409	364,293,165	
Total All Future Bonds and Contracts	186,500,830	221,067,092	297,687,835	348,718,745	363,843,777	
TOTAL LONG-TERM						
DEBT OUTSTANDING	680,859,360	682,023,459	723,430,481	742,929,154	728,136,942	



GLOSSARY OF TERMS

Actual – Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

Adopted – Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

Appropriation – An authorization made by the City Council, which permits the City to incur obligations and to expend resources.

Assessed Valuation – A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

Base Budget – Cost of continuing the existing levels of service in the current budget year.

Beginning Balance – The beginning balance is the residual non–restricted funds brought forward from the previous fiscal year (ending balance).

Bonds – Bonds are debt instruments, which require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds – Established to account for bond proceeds to be used only for approved bond projects.

Budget – A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

Budget Calendar – The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Basis – Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that (1) encumbrances are considered to be an expenditure chargeable to appropriations; (2) no depreciation is budgeted for proprietary funds; and (3) bond principal in the enterprise funds is subject to appropriation.

Capital Outlay – Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as a capital outlay under the same code as the original purchase. Replacement or repair parts are classified under commodities.

Capital Improvement Funds – Established to account for financial resources to be used for the acquisition or construction of major capital facilities. The City maintains several Capital Project funds to ensure legal compliance and financial management for various restricted revenues.

Capital Improvement Plan (CIP) – A capital improvement plan is a comprehensive plan that projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvement plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long–term CIP.

Capital Project – Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as streets, bridges, drainage, street lighting, and water systems.

Commodities – Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Community Facilities Districts (CFD) – CFDs are special purpose public improvement districts. By utilizing a variety of public funding options such as bonds, special assessments, taxes and user fees, CFDs provide a mechanism to finance public infrastructure, the operation and maintenance of public infrastructure, and enhanced municipal services in qualifying areas.



Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contracts Payable – Contracts payable represents a liability reflecting amounts due on contracts of goods or services furnished to the City.

Contractual Services – Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

Cost Center – An organizational budget/operating unit within each City division or department.

Court Enhancement Fund – A fund to accumulate fees imposed by the City Court on fines, sanctions, penalties and assessments for the purpose of enhancing the technological, operational and security capabilities of the City Court.

Debt Service – Paid from the General Fund, is primarily contractual debt related to sales tax development agreements and will vary based on the actual sales tax collections at each developed site.

Debt Service Funds – Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the General, Special Revenue, and Enterprise Funds. It does not include contractual obligations accounted for in the individual funds.

Department – The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc.).

Division – A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Encumbrance – Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

Encumbrance Rebudgets – The balance of unliquidated purchase commitments brought forward from the previous fiscal year.

Ending Balance – The residual non–restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Capital Funds – are used to account for utility rates and development fees for specific projects.

Enterprise Funds – Established to account for operations, including debt service that are financed and operated similarly to private businesses - where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. The City maintains three Enterprise Funds to account for Water & Sewer, Solid Waste, and Aviation activities.

Equipment Rental – Represents fees charged to other areas of the City for the maintenance, repair, and replacement of City vehicles. The fee for these charges is returned to the fleet management internal service fund as revenue.

Estimate – Represents the original adopted budget plus any prior year open purchase orders, contingency transfers, approved changes, and anticipated year-end savings.

Excise Debt – Represents debt that is repaid by excise taxes. In this case, the excise taxes used to fund the debt service payments are a portion of the transaction privilege (sales) tax and transient occupancy tax.

Expenditures – Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees - Charges for specific services.

Financial Policy – A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Scottsdale's fiscal year is July 1 through June 30.

Five–Year Financial Plan – An estimation of revenues and expenses required by the City to operate for the next five–year period.

Forecast – A prediction of a future outcome based on known and unknown factors.

Franchise Fee – Charged to the water and sewer utility fund, is a reimbursement to the general fund for the utility's use of City streets and right–of–ways.

Fringe Benefits – Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical, and life insurance plans.



Full-Time Equivalent (FTE) – A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund – A fiscal and accounting entity with a self–balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The balance of net financial resources that are spendable or available for appropriation.

Fund Summary – A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, estimated budgets, and the current year's adopted budgets.

GAAP Adjustments – Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

General Fund – Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police and fire protection, parks and recreation, planning and economic development, general administration of the City, and any other activity for which a special fund has not been created.

General Long-term Debt – Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds (G.O. Bonds) – Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and roads.

Generally Accepted Accounting Principles (GAAP) – The uniform minimum standards and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad

guidelines of general application and detailed practices and procedures. GAAP provides standards by which to measure financial presentations.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grant – A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (i.e., education or drug enforcement), but it is sometimes for general purposes.

Grant Capital Funds – are used to account for the proceeds of capital grants.

Golf Course Surcharge – A \$1 per nine hole surcharge established in 1994 for all City owned golf courses. Revenue collected from this source is used for capital improvements, debt service on capital improvements, silt management, catastrophic flood funding, and support of the FBR Open golf tournament.

Highway User Fuel Tax – Gasoline tax shared with municipalities; a portion is distributed based upon the population of the City and a portion is distributed based upon the origin of the sales of the fuel. The Arizona State Constitution requires that this revenue be used solely for street and highway purposes.

Improvement Districts – Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Indirect Cost Allocation – Funding transferred to the general fund from enterprise funds for specific central administrative functions, which benefit those funds (i.e., City Manager, Financial Services Department, Human Resources, Legal, etc.).

In-Lieu Property Tax – Charges to the enterprise funds, which compensates the general fund for the property tax that would have been paid if the utilities were for–profit companies.

Intergovernmental Revenues – Levied by one government but shared on a predetermined basis with another government or class of governments.

Internal Service Fund – Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City. The City maintains two Internal Service Funds to account for Fleet and Self-Insurance activities.



Mission – Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

Municipal Property Corporation (MPC) – A non–profit corporation established to issue bonds to fund City capital improvements projects.

Needs Assessment – The foundation for determining what City customers feel is needed. Market surveys, public hearings, and boards and commission surveys are conducted.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget – The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law in Arizona and is a requirement of Scottsdale's City Charter.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day–to–day services.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Fiscal Activity – Refers to various trust and agency funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units, and other funds.

Outstanding Debt – The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Pay-As-You-Go Capital Improvement Projects (PAYG) – Capital projects whose funding source is derived from City revenue sources other than through the sale of voter-approved bonds.

PC Replacement Program – Established to centralize the responsibility for personal computer service and the maintenance of computer and printer inventories. Departments are assessed an annual fee based upon their inventory of PCs and printers in use. The charge is accumulated in the PC Replacement Fund and used to replace printers and desktop/laptop computers on a standard replacement schedule.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services – Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

Preserve Bonds – Represent excise tax revenue bonds and G.O bonds. The bonds are special revenue obligations of the Scottsdale Preserve Authority payable solely from and secured by a 0.2% sales tax approved by City voters. The bonds are issued for the purpose of acquiring land for the McDowell Sonoran Preserve.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different departments may make up a program while cost centers from the same department make up a division.

Program Budget – A budget, which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Property Tax – Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax).

Primary Property Tax – Levied for the purpose of funding general government operations. Annual increases are limited to 2.0% of the previous year's maximum allowable primary property tax levy plus allowances for new construction and annexation of new property and tort litigation settlements.

Rebudget – Carryover represents encumbered and committed funds carried forward to the next fiscal year budget.

Refunding – A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.



Reserve – An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Revenue Bonds – Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non–property tax.

Racketeered Influenced and Corrupt Organizations (RICO) Funds – Funds obtained from an anti–racketeering revolving fund maintained by either the Federal or State government as a result of asset forfeitures from criminal enterprises and are allocated to municipalities for approved non–recurring public safety expenditures.

Secondary Property Tax – Levied for the purpose of funding the principal, interest, and redemption charges on general obligation bonds of the City. The amount of this tax is determined by the annual debt service requirements on the City's general obligation bonds.

Self Insurance – The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

Service Levels – Describe the present services provided by a City department and/or division within the department.

Sinking Fund – An account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefrom are determined by the terms of the bond contract.

Special Assessment – A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds – Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains the following five Special Revenue Funds: Highway User Revenue, Preservation Privilege Tax, Transportation Privilege Tax, Special Programs, and Grants

Street Light Improvement Districts – Formed to provide a means for properties within a district to maintain street lights within their boundaries. A street light tax is levied against the property owner to cover the cost of electrical billings received and paid by the City.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Transfers – The authorized exchanges of cash or other resources between funds, divisions, departments and/or capital projects.

Transportation Privilege Tax Capital Fund –Established to account solely for transportation projects.

Trend Analysis – Examines changes over time, which provides useful management information such as the City's current financial situation and its future financial capacity to sustain service levels.

Trust Funds – Established to administer resources received and held by the City as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unrestricted General Capital Fund – Established to account for transfers-in from the General Fund and for any other activity for which a special capital fund has not been created.

User Fee – The fee charged for services to the party or parties who directly benefits.